



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

SEDRICK D. BLAKE, CPA
Audit/Fiscal Executive

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

Memorandum

To: Pat Brennan, Department of Human Services

From: Sedrick Blake, Internal Audit Executive *SB*

Date: May 8, 2007

Re: A-133 Audit Review Response – Salvation Army of Greater St. Louis

We reviewed the A-133 Audit for the year ended September 30, 2006 on May 7, 2007. The A-133 Audit report was dated December 8, 2006.

The following information is provided:

AGENCY: Salvation Army of Greater St. Louis

AUDIT PERIOD: Fiscal Year Ended September 30, 2006

Program	Federal CFDA No.	Contract/Pass Through No	Expenditures	Major Program
HUD Pass through City of St. Louis – DHS				
Support of Housing Program	14.235	MO36B301006	\$60,344	No
“	“	MO36B301007	\$77,692	No
“	“	MO36B301005	\$53,074	No

The report issued unqualified opinions on the general purpose financial statements and the federal awards. With respect to the internal control over financial reporting, Finding 2006-1 was considered to be a material weakness. This finding could, due to its nature, impact these programs. **As part of our fiscal monitoring, IAS will provide added emphasis to the problem areas identified. We recommend you accept this report.**

If you have any questions concerning the findings of this review, please contact me at 589-6132.